



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section
1520 Market St., Suite 3005
St. Louis, Missouri 63103-2630
(314) 657-3490
Fax: (314) 552-7670

June 30, 2015

Rick Ernst, Commissioner,
Facilities Management
1200 Market Street Room 17
St. Louis, MO 63103

RE: Expenditure Review, Facilities Management Division (Project #2015-ER06)

Dear Mr. Ernst:

Enclosed is the Internal Audit Section's expenditure review report of Facilities Management Division, Board of Public Service for the period July 1, 2014 to March 31, 2015. A description of the scope of our work is included in the report. Fieldwork was completed on June 11, 2015.

This review was made under authorization contained in Article XV, Section 2, of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Dr. Ishmael Ikpeama
Internal Audit Supervisor

cc: Richard T. Bradley, P.E., President, Board of Public Service
Bill Madden, Executive Officer, Board of Public Service
Jeanne Davis, Accounting Supervisor, Board of Public Service
Betty Behan, Contract Supervisor, Board of Public Service



CITY OF ST. LOUIS

BOARD OF PUBLIC SERVICE

**FACILITIES MANAGEMENT DIVISION
EXPENDITURE REVIEW**

JULY 1, 2014 TO MARCH 31, 2015

PROJECT #2015-ER06

DATE ISSUED: JUNE 30, 2015

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER
HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
BOARD OF PUBLIC SERVICE
FACILITIES MANAGEMENT DIVISION
EXPENDITURE REVIEW
JULY 1, 2014 TO MARCH 31, 2015**

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BOARD OF PUBLIC SERVICE
FACILITIES MANAGEMENT DIVISION
EXPENDITURE REVIEW
JULY 1, 2014 TO MARCH 31, 2015**

SUMMARY

Background

The Facilities Management Division is responsible for the cleaning, maintenance and repair of major landmarks in the City of St. Louis. These landmarks include Forest Park, the Eads Bridge, the Gateway Transportation Center, Soldiers Memorial Museum, and St. Louis City Hall. In addition, the tradesmen, custodians and administrative staff provide repairs and maintenance to nine City Recreation Centers and 30 Fire Houses. Supportive services are also provided to public and private events (concerts, and wedding receptions) held on City property.

Purpose

The purpose of this review was to determine if the Facilities Management Division effectively and efficiently managed fiscal risks related to non-payroll expenditures to ensure:

- Compliance with applicable laws, regulations, policies and procedures.
- All expenditures are properly recorded and reported in a timely manner.
- The reliability and integrity of financial and operational information.
- The economic and efficient use of resources.

Scope and Methodology

The review was confined to evaluating Facilities Management Division's internal controls related to non-payroll expenditures over the period July 1, 2014 through March 31, 2015. The review procedures included:

- Inquiries of management and staff.
- Reviews for compliance with policies and procedures.
- Limited tests of related controls.
- Other procedures considered necessary.

Status of Prior Observations

There have been no prior internal audit observations pertaining to expenditures within the last five years.

Conclusion

We found no evidence to suggest that the Facilities Management Division has not effectively and efficiently managed fiscal risks related to non-payroll expenditures over the period July 1, 2014 through March 31, 2015.

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BOARD OF PUBLIC SERVICE
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SUMMARY

Management's Response

Since we noted no observations and made no recommendations, management responses were not required.